

STATEMENT of GENERAL FUND CASH RECEIPTS and DISBURSEMENTS

April 2002



KATHLEEN CONNELL
California State Controller



KATHLEEN CONNELL
Controller of the State of California
May 10, 2002

Users of the Statement of General Fund Cash Receipts and Disbursements

Attached are the Statements of General Fund Cash Receipts and Disbursements for the period July 1, 2001 through April 30, 2002. These statements reflect the State of California's General Fund cash position and compares actual receipts and disbursements for the 2001-02 fiscal year to cash flow estimates prepared by the Department of Finance for the 2002-03 Governor's Budget as well as the 2001-02 Budget Act. These statements are prepared in compliance with Government Code Section 12461.1, as well as Item 0840-001-0001, Provision 10, of the 2001-02 Budget Act, using records compiled by the State Controller.

In April 2002, certain General Fund payments were made by the General Cash Revolving Fund (GCRF). The GCRF was established as a preliminary step in the process to borrow externally by issuing Revenue Anticipation Warrants (RAWs). The issuance of the RAWs is authorized by Government Code section 16381 and will enable the General Fund to meet its obligations. The GCRF amounts have been combined with the General Fund for reporting purposes because they represent major General Fund type activities. (See Attachment C for details.)

Attachment A compares actual receipts and disbursements to date for the 2001-02 fiscal year to cash flow estimates published in the 2002-03 Governor's Budget. The Governor's Budget cash flow reflects an expected decrease of \$3.9 billion in receipts, and an expected decrease of \$3.7 billion in disbursements from the Budget Act estimates for the 2001-02 fiscal year. These cash flow estimates are predicated on projections and assumptions made by the Department of Finance in preparation of the Governor's Budget.

Attachment B compares actual receipts and disbursements to date for the 2001-02 fiscal year to cash flow estimates prepared by the Department of Finance based upon the 2001-02 Budget Act. Prior year actual amounts are also displayed for comparative purposes.

These statements are also available on the Internet at the State Controller's homepage at **<http://www.sco.ca.gov>** under the category Statements of General Fund Cash Receipts and Disbursements.

Any questions concerning this report may be directed to Walter Barnes, Chief Deputy Controller, Finance at (916) 445-3028.

Sincerely,

Original Signed By:

KATHLEEN CONNELL
State Controller

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STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
A Comparison of Actual to 2002-03 Governor's Budget Estimates
(Amounts in thousands)
Attachment A

	July 1 through April 30				
	2002 (a)				2001
	Actual	Estimate (b)	Actual Over or (Under) Estimate		Actual
			Amount	%	
GENERAL FUND BEGINNING CASH BALANCE	\$ 3,394,277	\$ 3,394,277	\$ -	-	\$ 8,531,322
Add Receipts:					
Revenues	53,429,239	57,438,413	(4,009,174)	(7.0)	64,502,440
Nonrevenues	1,891,731	1,813,940	77,791	4.3	669,813
Total Receipts	55,320,970	59,252,353	(3,931,383)	(6.6)	65,172,253
Less Disbursements:					
State Operations (a)	16,340,750	16,327,289	13,461	0.1	15,956,768
Local Assistance (a)	50,458,777	53,538,340	(3,079,563)	(5.8)	49,012,461
Capital Outlay	348,174	438,305	(90,131)	(20.6)	803,652
Nongovernmental (a)	2,563,287	2,632,190	(68,903)	(2.6)	2,574,720
Total Disbursements	69,710,988	72,936,124	(3,225,136)	(4.4)	68,347,601
Receipts Over / (Under) Disbursements	(14,390,018)	(13,683,771)	(706,247)	-	(3,175,348)
Net Increase / (Decrease) in Temporary Loans	10,995,741	10,289,494	706,247	6.9	-
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	5,355,974
Special Fund for Economic Uncertainties (c)	-	-	-	-	307,641
TOTAL CASH	\$ -	\$ -	\$ -	-	\$ 5,663,615
BORROWABLE RESOURCES					
Available Borrowable Resources	\$ 18,055,300	\$ 17,229,077	\$ 826,223	4.8	\$ 9,554,562
Outstanding Loans	10,995,741	10,289,494	706,247	6.9	-
Unused Borrowable Resources	\$ 7,059,559	\$ 6,939,583	\$ 119,976	1.7	\$ 9,554,562

General Note:

This report is based upon funded cash. Funded cash is cash reported to and recorded in the records of the State Controller's Office. Amounts reported as funded cash may differ from amounts in other reports to the extent there are timing differences in the recording of in-transit items.

Footnotes:

- (a) The General Cash Revolving Fund (GCRF) amounts have been combined with the General Fund for reporting display purposes because they represent major General Fund type activities. See Attachment C for details.
- (b) A Statement of Estimated Cash Flow for the 2001-02 fiscal year prepared by the Department of Finance for the 2002-03 Governor's Budget. Any projections or estimates are set forth as such and not as representations of fact.
- (c) Includes the Disaster Response-Emergency Operations Account within the Special Fund for Economic Uncertainties.
- (d) Previously reported as Bank and Corporation Tax.
- (e) Negative balances are the result of repayments received that are greater than disbursements made.
- (f) Excludes State School Building Bonds.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of April		July 1 through April 30					2001
			2002 (a)					
	2002	2001	Actual	Estimate (b)	Actual Over or (Under) Estimate		Actual	
					Amount	%		
REVENUES								
Alcoholic Beverage Excise Tax	\$ 24,019	\$ 20,910	\$ 247,287	\$ 241,816	\$ 5,471	2.3	\$ 237,247	
Corporation Tax (d)	905,026	1,006,474	3,925,195	4,100,592	(175,397)	(4.3)	5,522,959	
Cigarette Tax	6,368	11,893	98,987	104,216	(5,229)	(5.0)	106,469	
Horse Racing Fees	147	178	2,790	-	2,790	-	2,135	
Estate, Inheritance, and Gift Tax	99,486	85,995	867,407	803,705	63,702	7.9	957,169	
Insurance Companies Tax	538,418	484,133	1,297,485	1,218,535	78,950	6.5	1,171,280	
Personal Income Tax	5,848,866	10,191,536	29,220,314	32,816,471	(3,596,157)	(11.0)	38,239,491	
Retail Sales and Use Taxes	724,149	446,473	16,341,960	16,665,591	(323,631)	(1.9)	16,592,976	
Pooled Money Investment Interest	27,370	95,378	417,794	379,049	38,745	10.2	678,318	
Not Otherwise Classified	33,842	322,526	1,010,020	1,108,438	(98,418)	(8.9)	994,396	
Total Revenues	8,207,691	12,665,496	53,429,239	57,438,413	(4,009,174)	(7.0)	64,502,440	
NONREVENUES								
Transfers from Special Fund for Economic Uncertainties	-	273,000	10,280	2,100	8,180	389.5	273,440	
Transfers from Other Funds	4,222	3,766	1,476,181	1,404,433	71,748	5.1	139,390	
Transfers from Electric Power Fund	-	-	116,300	116,300	-	-	-	
Miscellaneous	10,484	7,469	288,970	291,107	(2,137)	(0.7)	256,983	
Total Nonrevenues	14,706	284,235	1,891,731	1,813,940	77,791	4.3	669,813	
Total Receipts	\$ 8,222,397	\$ 12,949,731	\$ 55,320,970	\$ 59,252,353	\$ (3,931,383)	(6.6)	\$ 65,172,253	

See notes on page A1.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of April		July 1 through April 30					2001
			2002 (a)					
	2002 (a)	2001	Actual	Estimate (b)	Actual Over or (Under) Estimate		Actual	
					Amount	%		
STATE OPERATIONS (e)								
Legislative/Judicial/Executive	\$ 68,394	\$ 53,356	\$ 1,061,760	\$ 984,797	\$ 76,963	7.8	\$ 907,662	
State and Consumer Services	37,046	36,453	389,467	424,819	(35,352)	(8.3)	380,777	
Business, Transportation and Housing	110	348	14,156	14,774	(618)	(4.2)	43,297	
Trade and Commerce	2,414	2,299	33,534	29,714	3,820	12.9	39,594	
Resources	57,755	195,388	943,870	986,391	(42,521)	(4.3)	1,736,610	
Environmental Protection Agency	8,465	93,226	340,047	380,104	(40,057)	(10.5)	322,711	
Health and Human Services:								
Health Services	4,193	31,625	208,331	232,058	(23,727)	(10.2)	196,209	
Mental Health Hospitals	37,583	37,256	441,942	436,070	5,872	1.3	406,966	
Other Health and Human Services	32,762	17,337	504,553	450,403	54,150	12.0	311,148	
Education:								
University of California	386,011	336,739	3,009,516 (a)	2,937,383	72,133	2.5	2,793,106	
State Universities and Colleges	207,528	201,672	2,171,798	2,194,760	(22,962)	(1.0)	1,947,369	
Other Education	21,569	15,201	163,501	168,408	(4,907)	(2.9)	144,160	
Corrections and Youth Authority	253,812	399,954	4,086,821	3,911,447	175,374	4.5	3,838,620	
General Government	63,691	83,437	926,315	943,735	(17,420)	(1.8)	881,222	
Public Employees Retirement System	81,143	18,712	(12,769)	(22,751)	9,982	-	(9,252)	
Debt Service (f)	186,300	(15,125)	2,028,953	2,222,618	(193,665)	(8.7)	2,010,316	
Interest on Loans	2,363	-	28,955	32,559	(3,604)	(11.1)	6,253	
Total State Operations	1,451,139	1,507,878	16,340,750	16,327,289	13,461	0.1	15,956,768	
LOCAL ASSISTANCE (e)								
Public Schools - K-12	3,044,810	2,490,968	23,006,571 (a)	25,457,992	(2,451,421)	(9.6)	22,805,415	
Community Colleges	212,297	202,576	2,386,707 (a)	2,387,370	(663)	-	2,335,816	
Contributions to State Teachers' Retirement System	96,187	88,427	871,774	775,587	96,187	12.4	902,353	
Other Education	147,901	64,555	2,178,732	2,180,683	(1,951)	(0.1)	1,848,006	
Corrections and Youth Authority	7,160	15,986	112,907	112,667	240	0.2	93,383	
Dept. of Alcohol and Drug Program	18,114	10,219	221,386	249,373	(27,987)	(11.2)	151,463	
Dept. of Health Services:								
Medical Assistance Program	883,843	794,529	8,186,225	8,454,325	(268,100)	(3.2)	7,198,410	
Other Health Services	43,876	50,454	371,263	382,811	(11,548)	(3.0)	355,963	
Dept. of Developmental Services	162,306	(30,156)	1,387,011	1,364,021	22,990	1.7	939,564	
Dept. of Mental Health	87,553	(2,005)	461,065 (a)	553,424	(92,359)	(16.7)	344,343	
Dept. of Social Services:								
SSI/SSP/IHSS	325,570	434,625	3,283,837 (a)	3,163,724	120,113	3.8	2,935,720	
CalWORKs	144,441	110,872	2,346,306 (a)	2,515,400	(169,094)	(6.7)	2,561,078	
Other Social Services	120,430	61,025	899,651	894,523	5,128	0.6	770,364	
Tax Relief	411,663	407,368	2,234,422 (a)	2,440,209	(205,787)	(8.4)	2,635,086	
School Facility Aid Program	-	-	18,122	18,122	-	-	20,733	
Other Local Assistance	208,218	360,582	2,492,798	2,588,109	(95,311)	(3.7)	3,114,764	
Total Local Assistance	5,914,369	5,060,025	50,458,777	53,538,340	(3,079,563)	(5.8)	49,012,461	

See notes on page A1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of April		July 1 through April 30				
			2002 (a)			2001	
	2002 (a)	2001	Actual	Estimate (b)	Actual Over or (Under) Estimate		Actual
					Amount	%	
CAPITAL OUTLAY	20,482	26,417	348,174	438,305	(90,131)	(20.6)	803,652
NONGOVERNMENTAL (e)							
Transfer to Special Fund for Economic Uncertainties	2,391,514	-	2,391,514 (a)	2,406,114	(14,600)	(0.6)	-
Transfer to Other Funds	3,408	1,107,598	299,677	357,489	(57,812)	(16.2)	2,714,578
Transfer to Revolving Fund	(4,010)	(16,107)	74,182	95,268	(21,086)	(22.1)	67,307
Advance:							
State-County Property Tax Administration Program	3,728	74	48,195	22,825	25,370	111.2	40,146
Social Welfare Federal Fund	(14,538)	16,011	3,371	6,446	(3,075)	(47.7)	14,846
Tax Relief and Refund Account	(2,100)	(9,100)	2,300	-	2,300	-	16,500
Counties for Social Welfare	-	-	(255,952)	(255,952)	-	-	(278,657)
Total Nongovernmental	2,378,002	1,098,476	2,563,287	2,632,190	(68,903)	(2.6)	2,574,720
Total Disbursements	\$ 9,763,992	\$ 7,692,796	\$ 69,710,988	\$ 72,936,124	\$ (3,225,136)	(4.4)	\$ 68,347,601
TEMPORARY LOANS (e)							
Special Fund for Economic Uncertainties	\$ 2,391,514	\$ -	\$ 2,524,519	\$ 2,596,000	\$ (71,481)	(2.8)	\$ -
Other Internal Sources	(849,919)	-	2,771,222	1,993,494	777,728	39.0	-
Revenue Anticipation Notes	-	-	5,700,000	5,700,000	-	-	-
Net Increase / (Decrease) Loans	\$ 1,541,595	\$ -	\$ 10,995,741	\$ 10,289,494	\$ 706,247	6.9	\$ -

See notes on page A1.

(Concluded)

COMPARATIVE STATEMENT OF REVENUES RECEIVED
All Governmental Cost Funds
(Amounts in thousands)

	July 1 through April 30			
	General Fund		Special Funds	
	2002	2001	2002	2001
MAJOR TAXES, LICENSES, AND INVESTMENT INCOME:				
Alcoholic Beverage Excise Taxes	\$ 247,287	\$ 237,247	\$ -	\$ -
Corporation Tax (d)	3,925,195	5,522,959	5	20
Cigarette Tax	98,987	106,469	805,572	864,563
Estate, Inheritance, and Gift Tax	867,407	957,169	-	-
Horse Racing Fees	2,790	2,135	34,181	33,450
Insurance Companies Tax	1,297,485	1,171,280	-	24
Motor Vehicle Fuel Tax:				
Gasoline Tax	-	-	2,268,821	2,184,692
Diesel & Liquid Petroleum Gas	-	-	390,402	387,436
Jet Fuel Tax	-	-	1,861	2,171
Vehicle License Fees	-	-	1,605,445	2,775,497
Motor Vehicle Registration and Other Fees	-	-	1,567,271	1,651,202
Personal Income Tax	29,220,314	38,239,491	405	-
Retail Sales and Use Taxes	16,341,960	16,592,976	3,583,879	4,098,606
Pooled Money Investment Interest	417,794	678,318	897	232
Total Major Taxes, Licenses, and Investment Income	52,419,219	63,508,044	10,258,739	11,997,893
NOT OTHERWISE CLASSIFIED:				
Alcoholic Beverage License Fee	1,852	1,477	27,777	26,860
Electrical Energy Tax	-	-	225,104	171,720
Private Rail Car Tax	6,382	6,337	-	-
Penalties on Traffic Violations	-	-	67,347	66,522
Health Care Receipts	12,620	11,544	-	-
Revenues from State Lands	14,922	13,330	25,202	105,131
Abandoned Property	315,744	172,422	-	-
Trial Court Revenues	538	471	-	-
Miscellaneous	657,962	788,815	5,743,983	3,531,305
Not Otherwise Classified	1,010,020	994,396	6,089,413	3,901,538
Total Revenues, All Governmental Cost Funds	\$ 53,429,239	\$ 64,502,440	\$ 16,348,152	\$ 15,899,431

See notes on page A1.

STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
A Comparison of Actual to 2001-02 Budget Act Estimates
(Amounts in thousands)
Attachment B

	July 1 through April 30				
	2002 (a)				2001
	Actual	Estimate (b)	Actual Over or (Under) Estimate		Actual
			Amount	%	
GENERAL FUND BEGINNING CASH BALANCE	\$ 3,394,277	\$ 3,394,277	\$ -	-	\$ 8,531,322
Add Receipts:					
Revenues	53,429,239	60,733,952	(7,304,713)	(12.0)	64,502,440
Nonrevenues	1,891,731	7,568,023	(5,676,292)	(75.0)	669,813
Total Receipts	55,320,970	68,301,975	(12,981,005)	(19.0)	65,172,253
Less Disbursements:					
State Operations (a)	16,340,750	16,825,090	(484,340)	(2.9)	15,956,768
Local Assistance (a)	50,458,777	55,217,593	(4,758,816)	(8.6)	49,012,461
Capital Outlay	348,174	763,023	(414,849)	(54.4)	803,652
Nongovernmental (a)	2,563,287	2,780,209	(216,922)	(7.8)	2,574,720
Total Disbursements	69,710,988	75,585,915	(5,874,927)	(7.8)	68,347,601
Receipts Over / (Under) Disbursements	(14,390,018)	(7,283,940)	(7,106,078)	-	(3,175,348)
Net Increase / (Decrease) in Temporary Loans	10,995,741	5,700,000	5,295,741	92.9	-
GENERAL FUND ENDING CASH BALANCE	-	1,810,337	(1,810,337)	(100.0)	5,355,974
Special Fund for Economic Uncertainties (c)	-	2,596,000	(2,596,000)	(100.0)	307,641
TOTAL CASH	\$ -	\$ 4,406,337	\$ (4,406,337)	(100.0)	\$ 5,663,615
BORROWABLE RESOURCES					
Available Borrowable Resources	\$ 18,055,300	\$ 16,449,585	\$ 1,605,715	9.8	\$ 9,554,562
Outstanding Loans	10,995,741	5,700,000	5,295,741	92.9	-
Unused Borrowable Resources	\$ 7,059,559	\$ 10,749,585	\$ (3,690,026)	(34.3)	\$ 9,554,562

General Note:

This report is based upon funded cash. Funded cash is cash reported to and recorded in the records of the State Controller's Office. Amounts reported as funded cash may differ from amounts in other reports to the extent there are timing differences in the recording of in-transit items.

Footnotes:

- (a) The General Cash Revolving Fund (GCRF) amounts have been combined with the Genral Fund for reporting display purposes because they represent major General Fund type activities. See Attachment C for details.
- (b) A Statement of Estimated Cash Flow for the 2001-02 fiscal year prepared by the Department of Finance for the Budget Act of 2001. Any projections or estimates are set forth as such and not as representations of fact.
- (c) Includes the Disaster Response-Emergency Operations Account within the Special Fund for Economic Uncertainties.
- (d) Previously reported as Bank and Corporation Tax.
- (e) Negative balances are the result of repayments received that are greater than disbursements made.
- (f) Excludes State School Building Bonds.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of April		July 1 through April 30				2001
			2002 (a)				
	2002	2001	Actual	Estimate (b)	Actual Over or (Under) Estimate		Actual
					Amount	%	
REVENUES							
Alcoholic Beverage Excise Tax	\$ 24,019	\$ 20,910	\$ 247,287	\$ 246,563	\$ 724	0.3	\$ 237,247
Corporation Tax (d)	905,026	1,006,474	3,925,195	4,633,387	(708,192)	(15.3)	5,522,959
Cigarette Tax	6,368	11,893	98,987	103,879	(4,892)	(4.7)	106,469
Horse Racing Fees	147	178	2,790	-	2,790	-	2,135
Estate, Inheritance, and Gift Tax	99,486	85,995	867,407	818,173	49,234	6.0	957,169
Insurance Companies Tax	538,418	484,133	1,297,485	1,138,504	158,981	14.0	1,171,280
Personal Income Tax	5,848,866	10,191,536	29,220,314	36,266,001	(7,045,687)	(19.4)	38,239,491
Retail Sales and Use Taxes	724,149	446,473	16,341,960	16,270,005	71,955	0.4	16,592,976
Pooled Money Investment Interest	27,370	95,378	417,794	380,111	37,683	9.9	678,318
Not Otherwise Classified	33,842	322,526	1,010,020	877,329	132,691	15.1	994,396
Total Revenues	8,207,691	12,665,496	53,429,239	60,733,952	(7,304,713)	(12.0)	64,502,440
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	-	273,000	10,280	-	10,280	-	273,440
Transfers from Other Funds	4,222	3,766	1,476,181	941,482	534,699	56.8	139,390
Transfers from Electric Power Fund	-	-	116,300	6,409,903	(6,293,603)	(98.2)	-
Miscellaneous	10,484	7,469	288,970	216,638	72,332	33.4	256,983
Total Nonrevenues	14,706	284,235	1,891,731	7,568,023	(5,676,292)	(75.0)	669,813
Total Receipts	\$ 8,222,397	\$ 12,949,731	\$ 55,320,970	\$ 68,301,975	\$ (12,981,005)	(19.0)	\$ 65,172,253

See notes on page B1.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of April		July 1 through April 30					2001
			2002 (a)					
	2002 (a)	2001	Actual	Estimate (b)	Actual Over or (Under) Estimate		Actual	
					Amount	%		
STATE OPERATIONS (e)								
Legislative/Judicial/Executive	\$ 68,394	\$ 53,356	\$ 1,061,760	\$ 948,276	\$ 113,484	12.0	\$ 907,662	
State and Consumer Services	37,046	36,453	389,467	379,496	9,971	2.6	380,777	
Business, Transportation and Housing	110	348	14,156	14,702	(546)	(3.7)	43,297	
Trade and Commerce	2,414	2,299	33,534	31,948	1,586	5.0	39,594	
Resources	57,755	195,388	943,870	1,180,752	(236,882)	(20.1)	1,736,610	
Environmental Protection Agency	8,465	93,226	340,047	458,914	(118,867)	(25.9)	322,711	
Health and Human Services:								
Health Services	4,193	31,625	208,331	223,727	(15,396)	(6.9)	196,209	
Mental Health Hospitals	37,583	37,256	441,942	420,120	21,822	5.2	406,966	
Other Health and Human Services	32,762	17,337	504,553	434,598	69,955	16.1	311,148	
Education:								
University of California	386,011	336,739	3,009,516 (a)	2,983,146	26,370	0.9	2,793,106	
State Universities and Colleges	207,528	201,672	2,171,798	2,188,717	(16,919)	(0.8)	1,947,369	
Other Education	21,569	15,201	163,501	181,392	(17,891)	(9.9)	144,160	
Corrections and Youth Authority	253,812	399,954	4,086,821	3,830,724	256,097	6.7	3,838,620	
General Government	63,691	83,437	926,315	1,197,452	(271,137)	(22.6)	881,222	
Public Employees Retirement System	81,143	18,712	(12,769)	18,607	(31,376)	(168.6)	(9,252)	
Debt Service (f)	186,300	(15,125)	2,028,953	2,317,319	(288,366)	(12.4)	2,010,316	
Interest on Loans	2,363	-	28,955	15,200	13,755	90.5	6,253	
Total State Operations	1,451,139	1,507,878	16,340,750	16,825,090	(484,340)	(2.9)	15,956,768	
LOCAL ASSISTANCE (e)								
Public Schools - K-12	3,044,810	2,490,968	23,006,571 (a)	26,410,123	(3,403,552)	(12.9)	22,805,415	
Community Colleges	212,297	202,576	2,386,707 (a)	2,340,728	45,979	2.0	2,335,816	
Contributions to State Teachers' Retirement System	96,187	88,427	871,774	871,774	-	-	902,353	
Other Education	147,901	64,555	2,178,732	2,221,461	(42,729)	(1.9)	1,848,006	
Corrections and Youth Authority	7,160	15,986	112,907	118,997	(6,090)	(5.1)	93,383	
Dept. of Alcohol and Drug Program	18,114	10,219	221,386	228,493	(7,107)	(3.1)	151,463	
Dept. of Health Services:								
Medical Assistance Program	883,843	794,529	8,186,225	8,490,567	(304,342)	(3.6)	7,198,410	
Other Health Services	43,876	50,454	371,263	399,856	(28,593)	(7.2)	355,963	
Dept. of Developmental Services	162,306	(30,156)	1,387,011	1,464,098	(77,087)	(5.3)	939,564	
Dept. of Mental Health	87,553	(2,005)	461,065 (a)	525,745	(64,680)	(12.3)	344,343	
Dept. of Social Services:								
SSI/SSP/IHSS	325,570	434,625	3,283,837 (a)	3,048,681	235,156	7.7	2,935,720	
CalWORKs	144,441	110,872	2,346,306 (a)	2,153,499	192,807	9.0	2,561,078	
Other Social Services	120,430	61,025	899,651	921,757	(22,106)	(2.4)	770,364	
Tax Relief	411,663	407,368	2,234,422 (a)	2,536,763	(302,341)	(11.9)	2,635,086	
School Facility Aid Program	-	-	18,122	16,365	1,757	10.7	20,733	
Other Local Assistance	208,218	360,582	2,492,798	3,468,686	(975,888)	(28.1)	3,114,764	
Total Local Assistance	5,914,369	5,060,025	50,458,777	55,217,593	(4,758,816)	(8.6)	49,012,461	

See notes on page B1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of April		July 1 through April 30				2001	
			2002 (a)					
	2002 (a)	2001	Actual	Estimate (b)	Actual Over or (Under) Estimate			Actual
					Amount	%		
CAPITAL OUTLAY	20,482	26,417	348,174	763,023	(414,849)	(54.4)	803,652	
NONGOVERNMENTAL (e)								
Transfer to Special Fund for Economic Uncertainties	2,391,514	-	2,391,514 (a)	2,391,514	-	-	-	
Transfer to Other Funds	3,408	1,107,598	299,677	406,448	(106,771)	(26.3)	2,714,578	
Transfer to Revolving Fund	(4,010)	(16,107)	74,182	(3,005)	77,187	-	67,307	
Advance:								
State-County Property Tax Administration Program	3,728	74	48,195	15,062	33,133	220.0	40,146	
Social Welfare Federal Fund	(14,538)	16,011	3,371	22,490	(19,119)	(85.0)	14,846	
Tax Relief and Refund Account	(2,100)	(9,100)	2,300	6,700	(4,400)	(65.7)	16,500	
Counties for Social Welfare	-	-	(255,952)	(59,000)	(196,952)	-	(278,657)	
Total Nongovernmental	2,378,002	1,098,476	2,563,287	2,780,209	(216,922)	(7.8)	2,574,720	
Total Disbursements	\$ 9,763,992	\$ 7,692,796	\$ 69,710,988	\$ 75,585,915	\$ (5,874,927)	(7.8)	\$ 68,347,601	
TEMPORARY LOANS (e)								
Special Fund for Economic Uncertainties	\$ 2,391,514	\$ -	\$ 2,524,519	\$ -	\$ 2,524,519	-	\$ -	
Other Internal Sources	(849,919)	-	2,771,222	-	2,771,222	-	-	
Revenue Anticipation Notes	-	-	5,700,000	5,700,000	-	-	-	
Net Increase / (Decrease) Loans	\$ 1,541,595	\$ -	\$ 10,995,741	\$ 5,700,000	\$ 5,295,741	92.9	\$ -	

See notes on page B1.

(Concluded)

**GENERAL CASH REVOLVING FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
(Amounts in thousands)
Attachment C**

	<u>July 1 through April 30, 2002</u>
GENERAL CASH REVOLVING FUND BEGINNING CASH BALANCE	\$ —
Add Receipts:	
Special Fund Loans	4,901,980
Government Code section 16381	
Less Disbursements:	
Government Code section 16381	
State Operations	
Education:	
University of California	231,797
Total State Operations	<u>231,797</u>
Local Assistance	
Public Schools - K-12	1,577,288
Community Colleges	211,153
Dept. of Mental Health	33,498
Dept. of Social Services:	
SSI/SSP/IHSS	239,786
CalWORKs	75,033
Tax Relief	141,911
Total Local Assistance	<u>2,278,669</u>
Nongovernmental	
Transfer to Special Fund for Economic Uncertainties	<u>2,391,514</u>
Total Nongovernmental	<u>2,391,514</u>
Total Disbursements	<u>4,901,980</u>
GENERAL CASH REVOLVING FUND ENDING CASH BALANCE	<u><u>\$ —</u></u>